

Instructions for the Employer Withdrawal Liability Estimate Worksheet

[For a 2009 Withdrawal - 10/09 ed.]

The Estimate Worksheet found on this site was prepared in Adobe Acrobat. You must have that program to view the worksheet. A stripped down version for viewing documents is available free from Adobe (<http://www.adobe.com/products/>). You must print out the form; you cannot complete it on your screen.

Note that the Estimate Worksheet is based on the most recent available Actuarial Valuation, and provides only an estimate of potential liability. It assumes that the event of withdrawal would occur in the calendar year shown under the heading. New valuations are performed every year, but are generally not available before the end of the third quarter. Your estimate will vary from year to year because it is based on the results of the valuation and your levels of Covered Employment.

- In column 9 (**Employer**), insert the amount of **Contributions** the Employer was required to pay to the Pension Fund for **1995 through 2008**.
- In column 10 (**5-year Total**), insert the sum of the required contributions (rounded to the nearest whole dollar) for the years indicated directly to the left of each line in the column.
- In column 11, calculate the **Employer's Share of the Unamortized Pools** by following the formula directly to the right of each line in the column.
- Calculate the **Employer's Gross Withdrawal Liability** (figure **E**) by totaling the results of **D1, D2, D3, D4, D5, D6, D7, D8, D9 and D10** from column 11.
- Calculate **Excess Assessment** (figure **F**) by subtracting **\$100,000.00** from the **Gross Withdrawal Liability** (result cannot be less than \$0.00)
- Calculate **Actual De Minimis** (figure **H**) by subtracting figure **F** from figure **G** (result cannot be less than \$0.00)
- Calculate the **Employer's Net Withdrawal Liability Estimate** by subtracting figure **H** from figure **E**

Questions may be directed to Walter Shaw or Alex Dyer at the Fund Office,
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